

**REPORT OF THE AUDIT OF THE  
SPENCER COUNTY  
SHERIFF'S SETTLEMENT - 2011 TAXES**

**For The Period  
April 16, 2011 Through April 16, 2012**



**ADAM H. EDELEN  
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**EXECUTIVE SUMMARY**

**AUDIT EXAMINATION OF THE  
SPENCER COUNTY  
SHERIFF'S SETTLEMENT - 2011 TAXES**

**For The Period  
April 16, 2011 Through April 16, 2012**

The Auditor of Public Accounts has completed the audit of the Sheriff's Settlement - 2011 Taxes for the Spencer County Sheriff for the period April 16, 2011 through April 16, 2012. We have issued an unqualified opinion on the financial statement taken as a whole. Based upon the audit work performed, the financial statement is presented fairly in all material respects.

**Financial Condition:**

The Sheriff collected taxes of \$9,770,896 for the districts for 2011 taxes, retaining commissions of \$327,165 to operate the Sheriff's office. The Sheriff distributed taxes of \$9,439,665 to the districts for 2011 taxes. Taxes of \$557 are due to the districts from the Sheriff and refunds of \$5,562 are due to the Sheriff from the taxing districts.

**Report Comments:**

- 2011-01 The Sheriff Should Improve Bookkeeping Procedures Over His Tax Settlement
- 2011-02 The Sheriff Has A Lack Of Adequate Segregation Of Duties Over Receipts
- 2011-03 Franchise Bills Should Be Prepared Correctly And Delinquent Franchise Bills Should Be Turned Over To The County Clerk
- 2011-04 The Sheriff Should Deposit And Record All Payments When Received And Distribute Timely

**Deposits:**

The Sheriff's deposits were insured and collateralized by bank securities.



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**ADAM H. EDELEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

To the People of Kentucky

Honorable Steven L. Beshear, Governor  
Lori H. Flanery, Secretary  
Finance and Administration Cabinet  
Honorable Bill Karrer, Spencer County Judge/Executive  
Honorable Donald Stump, Spencer County Sheriff  
Members of the Spencer County Fiscal Court

Independent Auditor's Report

We have audited the Spencer County Sheriff's Settlement - 2011 Taxes for the period April 16, 2011 through April 16, 2012. This tax settlement is the responsibility of the Spencer County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Sheriff's Tax Settlements issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement in accordance with the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the Spencer County Sheriff's taxes charged, credited, and paid for the period April 16, 2011 through April 16, 2012, in conformity with the modified cash basis of accounting.

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2012 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



To the People of Kentucky

Honorable Steven L. Beshear, Governor

Lori H. Flanery, Secretary

Finance and Administration Cabinet

Honorable Bill Karrer, Spencer County Judge/Executive

Honorable Donald "Buddy" Stump, Spencer County Sheriff

Members of the Spencer County Fiscal Court

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the following report comments:

2011-01 The Sheriff Should Improve Bookkeeping Procedures Over His Tax Settlement

2011-02 The Sheriff Has A Lack Of Adequate Segregation Of Duties Over Receipts

2011-03 Franchise Bills Should Be Prepared Correctly And Delinquent Franchise Bills Should Be Turned Over To The County Clerk

2011-04 The Sheriff Should Deposit And Record All Payments When Received And Distribute Timely

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Adam H. Edelen", with a stylized flourish at the end.

Adam H. Edelen

Auditor of Public Accounts

December 12, 2012



SPENCER COUNTY  
DONALD STUMP, SHERIFF  
SHERIFF'S SETTLEMENT - 2011 TAXES

For The Period April 16, 2011 Through April 16, 2012

| <u>Charges</u>                           | <u>County Taxes</u> | <u>Special<br/>Taxing Districts</u> | <u>School Taxes</u> | <u>State Taxes</u> |
|--|---------------------|-------------------------------------|---------------------|--------------------|
| Real Estate                              | \$ 879,911          | \$ 1,735,432                        | \$ 5,799,414        | \$ 1,219,877       |
| Tangible Personal Property               | 12,654              | 37,119                              | 59,772              | 35,017             |
| Fire Protection                          | 432                 |                                     |                     |                    |
| Increases Through Exonerations           | 120                 | 235                                 | 789                 | 166                |
| Franchise Taxes:                         |                     |                                     |                     |                    |
| Current Year                             | 21,690              | 63,830                              | 104,022             |                    |
| Prior Year                               | 10,680              | 30,615                              | 50,220              |                    |
| Additional Billings                      | 1,505               | 2,185                               | 9,920               | 2,087              |
| Penalties                                | 3,345               | 6,834                               | 21,559              | 4,921              |
| Adjusted to Sheriff's Receipt            | (11)                | (8)                                 | (37)                | (34)               |
| Gross Chargeable to Sheriff              | <u>930,326</u>      | <u>1,876,242</u>                    | <u>6,045,659</u>    | <u>1,262,034</u>   |
| <u>Credits</u>                           |                     |                                     |                     |                    |
| Exonerations                             | 1,658               | 3,373                               | 10,892              | 2,341              |
| Discounts                                | 14,659              | 29,090                              | 96,247              | 20,544             |
| Delinquents:                             |                     |                                     |                     |                    |
| Real Estate                              | 14,454              | 26,865                              | 95,245              | 20,034             |
| Tangible Personal Property               | 100                 | 299                                 | 474                 | 368                |
| Franchise Taxes                          | 778                 | 2,203                               | 3,741               |                    |
| Total Credits                            | <u>31,649</u>       | <u>61,830</u>                       | <u>206,599</u>      | <u>43,287</u>      |
| Taxes Collected                          | 898,677             | 1,814,412                           | 5,839,060           | 1,218,747          |
| Less: Commissions *                      | <u>38,194</u>       | <u>62,002</u>                       | <u>175,172</u>      | <u>51,797</u>      |
| Taxes Due                                | 860,483             | 1,752,410                           | 5,663,888           | 1,166,950          |
| Taxes Paid                               | 860,491             | 1,750,860                           | 5,661,865           | 1,166,449          |
| Refunds (Current and Prior Year)         | <u>829</u>          | <u>1,645</u>                        | <u>5,448</u>        | <u>1,149</u>       |
| Due District or<br>(Refunds Due Sheriff) |                     | **                                  |                     |                    |
| as of Completion of Audit                | <u>\$ (837)</u>     | <u>\$ (95)</u>                      | <u>\$ (3,425)</u>   | <u>\$ (648)</u>    |

\* and \*\* See next page.

The accompanying notes are an integral part of this financial statement.

SPENCER COUNTY  
DONALD STUMP, SHERIFF  
SHERIFF'S SETTLEMENT - 2011 TAXES  
For The Period April 16, 2011 Through April 16, 2012  
(Continued)

\* Commissions:

|          |    |           |
|----------|----|-----------|
| 4.25% on | \$ | 3,466,885 |
| 3% on    | \$ | 5,839,060 |
| 1% on    | \$ | 464,951   |

\*\* Special Taxing Districts:

|                            |    |       |
|----------------------------|----|-------|
| Library District           | \$ | (211) |
| Health District            |    | (191) |
| Extension District         |    | (129) |
| Soil Conservation District |    | (46)  |
| Spencer Fire District      |    | 557   |
| Mt. Eden Fire District     |    | (75)  |

Due District or

(Refunds Due Sheriff)

|    |      |
|----|------|
| \$ | (95) |
|----|------|

SPENCER COUNTY  
NOTES TO FINANCIAL STATEMENT

April 16, 2012

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

The Sheriff's office tax collection duties are limited to acting as an agent for assessed property owners and taxing districts. A fund is used to account for the collection and distribution of taxes. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

B. Basis of Accounting

The financial statement has been prepared on a modified cash basis of accounting. Basis of accounting refers to when charges, credits, and taxes paid are reported in the settlement statement. It relates to the timing of measurements regardless of the measurement focus.

Charges are sources of revenue which are recognized in the tax period in which they become available and measurable. Credits are reductions of revenue which are recognized when there is proper authorization. Taxes paid are uses of revenue which are recognized when distributions are made to the taxing districts and others.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Deposits

The Spencer County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

SPENCER COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 April 16, 2012  
 (Continued)

Note 2. Deposits (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Spencer County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). As of April 16, 2012, all deposits were covered by FDIC insurance or a properly executed collateral security agreement.

Note 3. Tax Collection Period

The real and personal property tax assessments were levied as of January 1, 2011. Property taxes were billed to finance governmental services for the fiscal year ended June 30, 2012. Liens are effective when the tax bills become delinquent. The collection period for these assessments was September 26, 2011 through April 16, 2012.

Note 4. Interest Income

The Spencer County Sheriff earned \$3,609 as interest income on 2011 taxes. As of December 12, 2012, the Sheriff owed \$168 in interest to the school district and \$80 in interest to his fee account.

Note 5. Sheriff's 10% Add-On Fee

The Spencer County Sheriff collected \$27,647 of 10% add-on fees allowed by KRS 134.119(7). As of December 12, 2012, the Sheriff owed \$27,647 in 10% add-on fees to his fee account.

Note 6. Unrefundable Duplicate Payments And Unexplained Receipts

The Sheriff deposited unrefundable duplicate payments and unexplained receipts in interest-bearing accounts. The Sheriff's escrowed amounts were as follows:

|      |         |
|------|---------|
| 2008 | \$1,435 |
| 2009 | \$2,926 |

KRS 393.090 states that after three years, if the funds have not been claimed, they are presumed abandoned. Abandoned funds are required to be sent to the Kentucky State Treasurer by KRS 393.110.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





**ADAM H. EDELEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

The Honorable Bill Karrer, Spencer County Judge/Executive  
Honorable Donald Stump, Spencer County Sheriff  
Members of the Spencer County Fiscal Court

**Report On Internal Control Over Financial Reporting And On  
Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards**

We have audited the Spencer County Sheriff's Settlement - 2011 Taxes for the period April 16, 2011 through April 16, 2012, and have issued our report thereon dated December 12, 2012. The Sheriff prepares his financial statement in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the Spencer County Sheriff's office is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying comments and recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying comments and recommendations as items 2011-01 and 2011-02 to be material weaknesses.



Report On Internal Control Over Financial Reporting And On  
Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying comments and recommendations as item 2011-03 to be a significant deficiency.

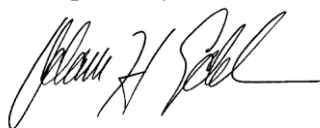
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Spencer County Sheriff's Settlement - 2011 Taxes for the period April 16, 2011 through April 16, 2012, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying comments and recommendations as item 2011-04.

The Spencer County Sheriff's responses to the findings identified in our audit are described in the accompanying comments and recommendations. We did not audit the Sheriff's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Spencer County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Adam H. Edelen', written in a cursive style.

Adam H. Edelen  
Auditor of Public Accounts

December 12, 2012



## COMMENTS AND RECOMMENDATIONS



SPENCER COUNTY  
DONALD STUMP, SHERIFF  
COMMENTS AND RECOMMENDATIONS

For The Period April 16, 2011 Through April 16, 2012

INTERNAL CONTROL - MATERIAL WEAKNESSES:

2011-01 The Sheriff Should Improve Bookkeeping Procedures Over His Tax Settlement

During the tax settlement audit, the following issues with bookkeeping within the Sheriff's office were identified:

- There were no receipts and disbursements ledgers maintained for the tax settlement.
- There was not a monthly reconciliation completed which reconciled activity in the bank to the Sheriff's tax collections and distributions.
- There were numerous errors noted on franchise bills (prepared by the county clerk) which went undetected by the Sheriff's office. See finding #4 for further detail of those errors.

Because of the issues identified above, the following errors were made and not identified by the Sheriff's internal control system:

- Add-on fees were not calculated and distributed to the fee account during the collection period, totaling \$27,647.
- Some refunds were not handled correctly resulting in overpayments to taxing districts.
- One franchise payment was not distributed to taxing districts.
- The entire amount of one franchise bill was distributed to taxing districts, but only a partial payment had been received from the taxpayer.
- Franchise collections for February 2012 were not distributed to one taxing district.

In addition, commission and interest payments due the fee account were written directly to the Fiscal Court, resulting in an inadequate audit trail and the state portion of the tax settlement was not included in the Sheriff's settlement prepared by a CPA firm, resulting in an incomplete settlement.

Complete, accurate records, including receipts and disbursements ledgers and bank reconciliations are necessary to ensure that all monies received during the tax collection period are distributed appropriately. These records help identify errors and ensure that funds are correctly accounted for and that errors are corrected timely. The lack of these records hindered the ability of the Sheriff to ensure that taxing districts and his fee account received distributions accurately and timely.

We recommend the Sheriff ensure sufficient records are maintained and that staff responsible for this activity understand the complexities of the tax settlement process. The Sheriff should seek additional training and/or guidance if necessary.

*Sheriff's Response: New software was purchased for the 2012 tax year, the receipt that prints for the customer has the information that is required*

SPENCER COUNTY  
 DONALD STUMP, SHERIFF  
 COMMENTS AND RECOMMENDATIONS  
 For The Period April 16, 2011 Through April 16, 2012  
 (Continued)

INTERNAL CONTROL - MATERIAL WEAKNESSES: (Continued)

2011-02 The Sheriff Has A Lack Of Adequate Segregation Of Duties Over Receipts

While documenting internal controls over the tax settlement process, we noted that the Sheriff's office lacks adequate segregation of duties without sufficient compensating controls. The Sheriff's bookkeeper receives and processes payments, posts payments to the tax system, prepares deposit tickets and reconciles monthly bank statements to the tax account checkbook. While the Sheriff reviews bank statements and compares the ending balance to the checkbook, this does not mitigate the risk caused by the lack of segregation of duties because the reconciliation is not comparing tax receipts and disbursements to the bank, just the checkbook (which records bank activity) to the bank statements. See comment #1 where we recommend a true books to bank reconciliation. The risk of one person having control over the entire receipts process is that significant errors or fraud could occur and not be detected by the Sheriff. (As noted in comment #1, there were errors that were not detected during the audit period). We recommend the Sheriff implement and document compensating controls by ensuring a monthly reconciliation of taxes collected and distributed to bank activity is performed accurately, by reviewing the deposit and comparing it to the daily tax collection report, and by periodically performing the daily balancing or monthly reconciliation himself or assigning it to another employee. The Sheriff should document this activity by signing and dating his review.

*Sheriff's Response: Another employee was added to help with segregation of duties and collect taxes*

INTERNAL CONTROL – SIGNIFICANT DEFICIENCY:

2011-03 Franchise Bills Should Be Prepared Correctly And Delinquent Franchise Bills Should Be Turned Over To The County Clerk

The following errors were found during our review of franchise bills:

- Incorrect tax rate was used on four bills.
- One bill was calculated incorrectly and the wrong rate and assessment amount for one district.
- One bill had three calculation errors and the wrong county rate.
- Incorrect assessments were used on two bills.
- Spencer County fire district was incorrectly included on two bills.
- City of Taylorsville was incorrectly included on two bills.
- One bill had the real estate totals omitted.
- Soil district was not included on franchise bills with real estate assessments.

The effect of these numerous errors caused some franchise taxpayers to pay more than the amount of tax actually due and some franchise taxpayers to pay less than the amount actually due. Although the County Clerk receives assessments from the state and prepares franchise bills, the Sheriff should review the bills before they are mailed to ensure they are prepared correctly.

SPENCER COUNTY  
DONALD STUMP, SHERIFF  
COMMENTS AND RECOMMENDATIONS  
For The Period April 16, 2011 Through April 16, 2012  
(Continued)

INTERNAL CONTROL – SIGNIFICANT DEFICIENCY: (Continued)

2011-03 Franchise Bills Should Be Prepared Correctly And Delinquent Franchise Bills Should Be Turned Over To The County Clerk (Continued)

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In addition, there were two franchise certifications that were not billed. Both of these bills were noted as not billed in the prior year audit.

We also noted nine franchise bills over 30 days old that were not turned over to the county clerk as delinquent. According to KRS 134.122, the Sheriff should turn over all delinquent real and personal property tax bills to the clerk.

We recommend the Sheriff review each franchise bill for accuracy before mailing to the taxpayer. The Sheriff should notify the county clerk when an error is noted so that the bill can be corrected before being sent out. We further recommend the Sheriff turn over all franchise bills that are delinquent as of the tax sale date to the county clerk. Additionally, the Sheriff should refund \$6,647 to franchise taxpayers for overpayments and notify the Clerk that additional bills should be prepared for those taxpayers that underpaid.

*Sheriff's Response: Met with County Clerk and auditor went over procedure for Franchise bills, the County Clerk will generate them and they will be checked by Sheriff's office before mailed, and any unpaid will be turned over to County Clerk on April 15 for tax sale.*

*County Clerk Lynn Hesselbrock's Response: The County Clerk's office will ensure accuracy by having the franchise bills double checked. The Office will issue new bills to correct underpayments. The Clerk's Office will work closely with the Sheriff's Office to ensure accurate bills. Some of these errors occurred prior to the current administration.*

STATE LAWS AND REGULATIONS:

2011-04 The Sheriff Should Deposit And Record All Payments When Received And Distribute Timely

During review of bank accounts, we noted that the Sheriff held franchise bill payments for several weeks and deposited these payments in August and September of 2011. The funds were distributed to districts in October of 2011. As required by KRS 68.210, the State and Local Finance Officer shall prescribe minimum standards for fee officials, including making daily deposits intact. Additionally, according to KRS 134.191, the Sheriff should distribute tax collections monthly to the taxing districts. Holding checks in the office increases the risk that the checks will be lost or stolen and delays payment of needed tax money to districts. We recommend the Sheriff deposit all payments on the day they are received and distribute the taxes collected to taxing districts by the 10<sup>th</sup> of the month following the month of collection.

*Sheriff's Response: After April 15 when 2012 taxes are turned over to County Clerk a new account will be opened for the 2013 tax year.*

